IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 214 OF 1995

The Commissioner of Income-tax, Bombay .. Applicant
V/s.
M/s. Hindustan Thompson Associates Ltd., Bombay - 1. .. Respondent

Mr. R.V. Desai with Ms. S.V. Bharucha and Mr. R. Ashokan for the Applicant
None present for the Respondent

CORAM : S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.
DATED : 22.02.2005

P.C.:-

1. Heard the learned counsel for the Applicant. The question referred to reads as under:-

> "1. Whether on the facts and in the circumstances of the case, the Tribunal was right in law in holding that the disallowance under Rule 6-D of the Income-tax Rules should be worked out on the total expenditure incurred by each employee for the year rather than an expenditure incurred per each trip"

2. In view of the judgment in **C.I.T. v. Auro India Ltd. 229 ITR 325 (Bom.)**, the question is answered in the affirmative, in favour of the assessee and against the Revenue.

(S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)